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# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 20 सितम्बर, 1975/29 भाद्रपद, 1897

## GOVERNMENT OF HIMACHAL PRADESH

### EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATIONS

*Simla-171002, the 18th September, 1975*

No. EXN. 1 (16) 74.—In exercise of the powers conferred on him by sub-clause (vi) of clause (a) of sub-section (3) of section 6 read with section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh is pleased to make the following amendment in the Himachal Pradesh General Sales Tax Rules, 1970, having been provisionally published in the Rajpatra Himachal Pradesh on 3rd July, 1975, vide this Government notification of even number, dated the 1st July, 1975:—

#### AMENDMENT

1. These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1975.

2. In the Himachal Pradesh General Sales Tax Rules, 1970, in rule 31, after clause (xiii), the following new clause shall be added, namely:—

“(xiv) the sale of UNICEF greeting cards and calendars:

Provided that the dealer claiming exemption produces invoice(s)/bill(s) covering the purchase of UNICEF greeting cards and calendars.”

*Simla-171002, the 18th September, 1975*

**No. EXN. 1 (7) 75.**—The following draft amendment which the Governor of Himachal Pradesh proposes to make in exercise of the powers conferred on him under sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), to Schedule ‘B’ appended to the said Act, is hereby published in the Himachal Pradesh Rajpatra for information of all persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration on or after the expiry of a period of thirty days from the day of publication of this notification together with objections or suggestions, if any, which may be received by the undersigned from any person with respect to the proposed amendment before the expiry of the period so specified:

### DRAFT AMENDMENT

For entry at Serial No. 22 of Schedule ‘B’ of the H.P. General Sales Tax Act, 1968, the following entry shall be substituted, namely:—“22. Agricultural implements and parts thereof as per detail below:—

#### *A. Ordinary Agricultural implements:*

1. Hand Hoe or Khurpa.
2. Sickle.
3. Spade.
4. Baguri.
5. Hand-wheel Hoe.
6. Horticultural Tools like budding grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, rake.
7. Sprayer, duster and sprayer-cum-duster.
8. Soil injector.
9. Jandra.
10. Wheel Barrow.
11. Winnowing fan or winnower.
12. Dibbler.
13. Gandasa.
14. Puddler.
15. Fertilizer seed broadcaster.
16. Maize sheller.
17. Groundnut dicorticator.
18. Manure or seed screen.
19. Flame gun.
20. Seed grader.
21. Hand driven chaff cutters.
22. Tasla.
23. Tangli.

*B. Bullock drawn Agricultural implements:*

1. Yoke.
2. Plough.
3. Harrow.
4. Cultivator or Triphali.
5. Seed drill, fertilizer drill, seed-cum-fertilizer drill.
6. Planter.
7. Plank or float.
8. Leveller or scoop.
9. Ridger.
10. Ditcher.
11. Bund former.
12. Thrasher or palla.
13. Transplanter.
14. Chaff cutter.
15. Persian wheel, and bucket chain or washer chain.
16. Cart.
17. Reaper.
18. Mower.
19. Sugarcane crusher.
20. Cane juice boiling pan and grating.
21. Roller.

*C. Tractor drawn Agricultural implements:*

1. Plough.
2. Harrow.
3. Cultivator or tiller.
4. Seed drill, fertilizer drill or seed-cum-fertilizer drill.
5. Fertilizer broadcaster.
6. Planter.
7. Plank or float.
8. Leveller or scoop.
9. Bund former.
10. Ridger.
11. Trailer.
12. Puddler.
13. Ditcher.
14. Cage Wheel.
15. Sprayer, duster, or sprayer-cum-duster.
16. Roller.
17. Hoe, rotary hoe or rotovator.
18. Reaper or mower, harvester.
19. Combine.
20. Potato harvester or spinner.
21. Groundnut digger shaker.
22. Transplanter.

*D. Power implements:*

1. Thrasher.
2. Chaff cutter.
3. Maize sheller.

4. Groundnut dicorticator.
5. Seed grader.
6. Winnowing.
7. Seed Treater.
8. Power sprayer or duster.
9. Self propelled combine.
10. Centrifugal pump.
11. Poultry feed grinder and mixer.
12. Transplanter.

M. S. MUKHERJEE,  
*Secretary.*